

**§ 31.6001-6 Notice by district director requiring returns, statements, or the keeping of records.**

The district director may require any person, by notice served upon him, to make such returns, render such statements, or keep such specific records as will enable the district director to determine whether or not such person is liable for any of the taxes to which the regulations in this part have application.

**§ 31.6011-4 Requirement of statement disclosing participation in certain transactions by taxpayers.**

(a) *In general.* If a transaction is identified as a *listed transaction* as defined in § 1.6011-4 of this chapter by the Commissioner in published guidance (see § 601.601(d)(2) of this chapter), and the listed transaction involves an employment tax under chapters 21 through 25 of subtitle C of the Internal Revenue Code, the transaction must be disclosed in the manner stated in such published guidance.

(b) *Effective date.* This section applies to transactions entered into on or after January 1, 2003.

[T.D. 9046, 68 FR 10169, Mar. 4, 2003]

**§ 31.6011(a)-1 Returns under Federal Insurance Contributions Act.**

(a) *Requirement*—(1) *In general.* Except as otherwise provided in § 31.6011 (a)-5, every employer required to make a return under the Federal Insurance Contributions Act, as in effect prior to 1955, for the calendar quarter ended December 31, 1954, in respect of wages other than wages for agricultural labor, shall make a return for each subsequent calendar quarter (whether or not wages are paid in such quarter) until he has filed a final return in accordance with § 31.6011(a)-6. Except as otherwise provided in § 31.6011(a)-5, every employer not required to make a return for the calendar quarter ended December 31, 1954, shall make a return for the first calendar quarter thereafter in which he pays wages, other than wages for agricultural labor, subject to the tax imposed by the Federal Insurance Contributions Act as in effect after 1954, and shall make a return for each subsequent calendar quarter (whether or not wages are paid therein)

until he has filed a final return in accordance with § 31.6011(a)-6. Except as otherwise provided in § 31.6011 (a)-8 and in subparagraphs (3) and (4) of this paragraph, Form 941 is the form prescribed for making the return required by this subparagraph. Such return shall not include wages for agricultural labor required to be reported on any return prescribed by subparagraph (2) of this paragraph. The return shall include wages received by an employee in the form of tips only to the extent of the tips reported by the employee to the employer in a written statement furnished to the employer pursuant to section 6053(a).

(2) *Employers of agricultural workers*—(i) *Quarterly returns for 1955.* Every employer who, at any time before October 1 of the calendar year 1955, incurs liability of \$100 or more for the taxes imposed by the Federal Insurance Contributions Act with respect to wages paid in such year for agricultural labor shall make a return—

(a) For the first calendar quarter of such year if the liability for such taxes incurred in such quarter is \$100 or more,

(b) For the period consisting of the first and second calendar quarters of such year if the liability for such taxes incurred in those quarters totals \$100 or more, except that such return shall be made only for the second calendar quarter if a return was required under (a) of this subdivision and if the liability for such taxes incurred in the second calendar quarter is \$100 or more, and

(c) For the period consisting of the first, second, and third calendar quarters of such year if the liability for such taxes incurred in those quarters totals \$100 or more, except that such return shall be made (1) only for the period consisting of the second and third calendar quarters if a return was required under (a) of this subdivision but not under (b) of this subdivision, and if the total liability for such taxes incurred in the second and third calendar quarters totals \$100 or more; or (2) only for the third calendar quarter if a return was required under (b) of this subdivision, and if the liability for such taxes incurred in the third calendar quarter is \$100 or more.